



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

25 Sigourney Street
Hartford CT 06106-5032

SN 2003(14)

SPECIAL NOTICE

2003 Legislation Affecting the Solid Waste Assessment

Purpose: This Special Notice discusses 2003 legislation increasing the solid waste assessment.

Effective Date: August 20, 2003, and applicable to calendar quarters commencing on or after October 1, 2003.

Statutory Authority: Conn. Gen. Stat. §22a-232(a), as amended by 2003 Conn. Pub. Acts 6, §153 (June 30 Spec. Sess.).

Tax Rate Increased: Conn. Gen. Stat. §22a-232 requires each owner of a resources recovery facility to pay a solid waste assessment to the Department of Revenue Services (DRS) on each ton of solid waste processed at the facility. For calendar quarters commencing on or after October 1, 2003, the tax rate increases to \$1.50 per ton of solid waste processed at a resources recovery facility. For prior calendar quarters, the tax rate had been \$1.00 per ton of solid waste processed at such a facility.

Tax Return to Be Revised: All owners of resources recovery facilities will be mailed a revised **Form OP-271, Connecticut Solid Waste Assessment Return**, reflecting the changes described in this Special Notice.

Effect on Other Documents: None affected.

Effect of This Document: A Special Notice announces a new policy or practice in response to changes in State or federal laws or regulations or to judicial decisions. A Special Notice indicates an informal interpretation of Connecticut tax law by DRS.

For Further Information: Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (in-state), or
- **860-297-5962** (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Forms and Publications: Forms and publications are available anytime by:

- **Internet:** Preview and download forms and publications from the DRS Web site at www.ct.gov/DRS
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu.
- **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (in-state) and select **Option 2** from a touch-tone phone.

Paperless Filing Methods (fast, easy, free, and confidential):

- **For business returns:** Use *Fast-File* to file sales and use taxes, business use tax, room occupancy tax, or withholding tax returns over the Internet or telephone. Visit the DRS Web site at www.ct.gov/DRS and click on *File Returns On-Line* or call 860-947-1988.
- **For resident income tax returns:** Use *WebFile* to file personal income tax returns over the Internet. Visit the DRS Web site at www.ct.gov/DRS and click on *File Returns On-Line*.

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Issued: 09/10/2003